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Agenda item 131

# Financial reports and audited financial statements, and reports of the Board of Auditors

## Report of the Fifth Committee

*Rapporteur*: Mr. Gert **Auväärt** (Estonia)

## I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 131 is set out in the report of the Committee contained in document A/70/624.

2. The Fifth Committee considered the item at its 24th and 27th meetings, on 29 February and 10 March 2016. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.[1]

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Note by the Secretary-General transmitting the report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva (A/70/569);

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report on the strategic heritage plan of the United Nations Office at Geneva (A/70/585);

(c) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/70/608);

(d) Note by the Secretary-General transmitting the report of the Board of Auditors on progress in the handling of information and communications technology affairs in the Secretariat (A/70/581);

[1] A/C.5/70/SR.24 and A/C.5/70/SR.27.



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(e) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report on progress in the handling of information and communications technology affairs in the Secretariat (A/70/607);

(f) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/70/755).

4. At the 24th meeting, on 29 February, the Chair of the Audit Operations Committee and Director of External Audit of the Board of Auditors introduced the reports of the Board.[2]

## II. Consideration of draft resolution A/C.5/70/L.26

5. At its 27th meeting, on 10 March, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/70/L.26), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Sri Lanka.

6. At the same meeting, the Committee adopted draft resolution A/C.5/70/L.26 without a vote (see para. 7).

[2] See A/C.5/70/SR.24.

# III. Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

## Financial reports and audited financial statements, and reports of the Board of Auditors

*The General Assembly*,

### I

### Report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva

*Recalling* section V of its resolution 68/247 A of 27 December 2013,

*Having considered* the note by the Secretary-General transmitting the report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report,[4] as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,[5]

1. *Takes note* of the note by the Secretary-General transmitting the report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva[1] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report;[2]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;[3]

3. *Reaffirms* paragraphs 17 and 18 of section X of its resolution 70/248 of 23 December 2015;

4. *Accepts* the report of the Board of Auditors;

5. *Approves* the recommendations of the Board of Auditors contained in its report;

### II

### Report of the Board of Auditors on progress in the handling of information and communications technology affairs in the Secretariat

*Recalling* its resolution 66/246 of 24 December 2011, section XV of its resolution 68/247 A of 27 December 2013 and section II of its resolution 69/262 of 29 December 2014,

*Having considered* the note by the Secretary-General transmitting the report of the Board of Auditors on progress in the handling of information and

[3] A/70/569.
[4] A/70/585.
[5] A/70/608.

communications technology affairs in the Secretariat[6] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report,[7] as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,[8]

1. *Takes note* of the note by the Secretary-General transmitting the report of the Board of Auditors on progress in the handling of information and communications technology affairs in the Secretariat[4] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report;[5]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[6]

3. *Accepts* the report of the Board of Auditors;

4. *Approves* the recommendations of the Board of Auditors contained in its report.

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[6] A/70/581.
[7] A/70/607.
[8] A/70/755.